

**Step 1: Provide the following information**

Write your name as shown on your return.

Write your Social Security number (SSN) or
federal employer identification number (FEIN).**Step 2: Figure your Illinois special depreciation addition**

- 1** Write the total amount claimed as a special depreciation allowance on federal Form 4562, Depreciation and Amortization, Line 14 or Line 25, for property acquired after September 10, 2001.

Do not include any special depreciation for property that you sold or transferred in this tax year.
See instructions.

1 0010

- 2 Individuals only:** If you completed a federal Form 2106, Employee Business Expenses, write the total amount claimed as a special depreciation allowance on Lines 4 and 31, minus any IRC Section 179 deduction, for property acquired after September 10, 2001. See instructions.

Do not include any special depreciation claimed on federal Schedule A, Itemized Deductions, or special depreciation for property that you sold or transferred in this tax year. See instructions.

2 0020

- 3 Sales or transfers only:** If you sold or transferred property during this tax year in a transaction for which you reported a capital gain or loss on your federal return, you must reverse all the subtractions claimed on this property. Write the total amount of all Illinois depreciation subtractions claimed on prior year IL-4562 forms, Step 3, Line 8, for this property.

3 0030

- 4** Add Lines 1 through 3. This is your Illinois special depreciation addition. Write the total here and see instructions for the list of Illinois form and line references to report this addition.

4 0040

Step 3: Figure your Illinois depreciation subtraction

- 5** Write the portion of depreciation allowance claimed on federal Form 4562, Line 17, plus Line 19, Column g, or Line 26, Column h, **only** for property for which you reported an addition modification for this tax year or any prior tax year on Form IL-4562, Step 2, Line 1.

Do not include any depreciation for property that you sold or transferred in this tax year.
See instructions.

5 0050

- 6 Individuals only:** If you completed a federal Form 2106, subtract Line 31 from Line 38 and write the portion of depreciation allowance claimed (but not less than zero), **only** for property that you reported an addition modification for this tax year or any prior tax year on Form IL-4562, Step 2, Line 2.

Do not include any depreciation for property that you sold or transferred in this tax year.
See instructions.

6 0060

- 7** Add Lines 5 and 6.

7 0070

- 8** Multiply Line 7 by 42.9% (0.429).

8 0080

- 9 Sales or transfers only:** If you sold or transferred property during this tax year in a transaction for which you reported a capital gain or loss on your federal return, then you should reverse the special depreciation addition you reported on any prior year Form IL-4562 for this property. Write the Illinois special depreciation addition reported on any prior year Form IL-4562, Step 2, Line 1 plus Line 2, for this property.

9 0090

- 10** Add Lines 8 and 9. This is your Illinois depreciation subtraction for this year. Write the total here and see instructions for the list of Illinois form and line references to report this subtraction.

10 0100

→ Attach this form to your Illinois return. ←